

THIS IS THE ADOPTED RULE AND MAY BE USED TO DETERMINE TAX LIABILITY AND OR EXEMPTIONS UNTIL SUCH TIME AS THE CODIFIED VERSION IS AVAILABLE FROM THE CODE REVISER'S OFFICE.

AMENDATORY SECTION (Amending WSR 94-07-066, filed 3/14/94, effective 4/14/94)

WAC 458-19-050 Port district levies. (1) **Introduction.** This rule describes the various port district levies and the limitations to which they are subject. Port district levies are not limited by the constitutional one percent limit nor by the statutory aggregate dollar rate limit. As set forth in RCW 84.04.140, all port district levies are regular levies~~((by statutory definition (RCW 84.04.140),))~~ regardless of whether they are voted levies.

(2) **Levy for general port purposes.** Port districts may annually levy taxes for general port purposes, including the establishment of a capital improvement fund for future capital improvements. This levy ~~((shall not))~~ cannot exceed forty-five cents per thousand dollars of assessed value of the port district. This levy may be made without an authorizing vote of the voters of the district.

(3) **Levy for bond repayment.** Port districts may levy taxes for the purpose of ~~((payment of))~~ paying the principal and interest on any general bonded indebtedness of the port district. Even though this levy is not subject to any dollar rate limitation, the limitations on the amount of indebtedness that a port district may incur by contract or borrowing~~((and the ((one hundred six percent))~~ levy limit do apply.

(4) **Levy for dredging, canal construction, or land leveling or filling purposes.** Port districts may annually levy taxes for dredging, canal construction, or land leveling or filling purposes, and the proceeds of any such levy must be used exclusively for ~~((such))~~ these purposes. This levy ~~((shall not))~~ cannot exceed forty-five cents per thousand dollars of assessed value of the port district. This levy must first be authorized by a ~~((vote of a))~~ majority of the ~~((electors))~~ voters of the district voting on whether to make such a levy, submitted at an election held under ~~((the provisions of))~~ RCW 29.13.020.

(5) **Levy for industrial development district purposes.** Port districts that have adopted a comprehensive scheme of harbor improvements and industrial development may annually levy taxes to be used exclusively for purposes of industrial development districts as described in chapter 53.25 RCW~~((; however,))~~. Any excess revenue collected but not required to complete projects under chapter 53.25 RCW

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~~((shall))~~ must be used solely ~~((for the retirement of))~~ to retire the general obligation bonded indebtedness of the district. This levy ~~((shall not))~~ cannot exceed forty-five cents per thousand dollars of assessed value of the port district. This levy need not be authorized by a vote of the people of the district, except as provided in (b) of this subsection.

(a) **Levy for limited time period.** This levy is limited to a period of ~~((twelve))~~ six years ~~((only))~~, and a second six years if the procedures in (b) of this subsection are followed. A third six-year period is authorized for a port district located in a county bordering the Pacific Ocean that has adopted a comprehensive scheme of harbor improvements and industrial developments when approved by a simple majority of the voters in the port district.

(b) **Notice to be given if levy to last more than six years.** If this levy is intended to extend beyond the first six years ~~((authorized))~~ these levies were imposed, the port commission ~~((shall))~~ must publish notice of this intention, in one or more newspapers of general circulation in the district, after January 1 and not later than June 1 of the year in which the seventh annual levy is to be made. If, within ninety days of the date of publication of this notice, a petition by the required number of registered voters in the port district in accordance with RCW 53.36.100 is filed ~~((within ninety days of the date of publication of the notice,))~~ with the county auditor and certified in the manner prescribed in RCW 29.79.200, the proposition to make these levies in the seventh through twelfth year period must be submitted to the voters of the port district at a special election called for this purpose no later than the date on which a primary election would be held under RCW 29.13.070. Levies may be made during the seventh through twelfth years ~~((may))~~ only ~~((be made))~~ if approved by a majority of the voters of the port district voting on the proposition.

(6) **Calculation of the ~~((one hundred six percent))~~ levy limit for port districts.**

(a) The levies described in subsections (2), (3), and (4) of this ~~((section))~~ rule are subject to the ~~((one hundred six percent))~~ levy limit. For purposes of ~~((the calculation of that))~~ calculating the levy limit, the dollar amount of those levies are combined and the ~~((one~~

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~~hundred six percent))~~ levy limit is calculated as provided in WAC 458-19-020.

~~(b) ((For purposes of the one hundred six percent limit, the levy described in subsection (5) shall be treated in the same manner as though it were a separate regular property tax levy made by or for a separate taxing district. The first levy of a port district under subsection (5) shall not be subject to the one hundred six percent limit.~~

~~(7) **Limit of indebtedness.**~~

~~(a) **Without voter approval.** Port districts, other than those described in (a)(i) and (a)(ii) of this subsection, may contract indebtedness or borrow money in an amount not exceeding one-fourth of one percent of the actual value of the taxable property in the district plus the timber assessed value for the district, as "timber assessed value" is defined in RCW 84.33.035(8), without voter approval.~~

~~(i) Port districts having less than eight hundred million dollars in value of taxable property may not incur indebtedness, combined with existing indebtedness not authorized by the voters, in excess of three-eighths of one percent of the value of the taxable property of the district.~~

~~(ii) Port districts having less than two hundred million dollars in value of taxable property and operating a municipal airport, may contract indebtedness or borrow money not exceeding an additional one-eighth of one percent of the value of the taxable property of the district above that authorized in (a) and (a)(i) of this subsection, without authorization by the voters.~~

~~(b) **With voter approval.**~~

~~(i) Port districts may contract indebtedness or borrow money for district purposes in an amount not to exceed three-fourths of one percent of the taxable value in the district, with the assent of three-fifths of the voters voting at a general or special election called for that purpose.~~

~~(ii) Port districts described in (a)(ii) of this subsection may contract indebtedness or borrow money for airport capital improvement purposes up to an additional three-eighths of one percent of the taxable value in the district with the assent of three-fifths of the voters voting at a general or special election called for that purpose, provided the total indebtedness of the district~~

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~~shall not exceed one and one-fourth percent of the taxable property in the district.))~~ The levy for industrial development district purposes described in subsection (5) will be treated as though it were a separate regular property tax levy made by or for a separate taxing district. The first such levy by a port district is not subject to the levy limit.